

## **REMARKS**

### **Amendments to Claims**

Applicant hereby cancels claims 9, 10, 17, 18, and 20, hence, claims 1-6, 8, 11-16, 19, 21-37 are currently pending. Applicant hereby amends claims 1- 4, 6, 11-16, 21, 23- 26, 31- 33, 35, 37. Claims 1, 2, 3, 16, 31, 32, 33, 35, and 37 are amended to include the limitations of dependent claims. Independent claims 16, 31, 33, 35, and 37 are also amended so that they better parallel independent claims 1 – 3.

### **Response to Rejections**

Claims 1-3, 5-14, 16-19, 21-23, 27-37 stand rejected under 35 U.S.C. § 103(a) as allegedly unpatentable over Himmelstein (U.S. Patent No. 7,080,050) in view of section 1031 of the United States Internal Revenue Code. Although Applicant disagrees with the grounds of the rejection, as a path of least resistance, Applicant hereby amends independent claims 1-3, 16, and 31, 33, 35 and 37 to incorporate certain features of dependent claims that are believed to more clearly distinguish these claims from the cited references.

Himmelstein discloses that a security that is the subject of a Himmelstein Option may be held in escrow to ensure that a barterer acquiring a Himmelstein Option has a complete assurance that their right of ownership is guaranteed should they exercise it at a future date. *Himmelstein*, 20:51-55. Further, Himmelstein discloses that the matching process operates as a filter, where the filter is set to match selected item to be acquired, item to be bartered, the quantity of the item, or item classes. *Himmelstein*, 6:65 - 7:11.

Thus, with regard to independent claims 1-3, and 32, Applicant respectfully submits that Himmelstein does not teach or fairly suggest, “a financing institution coupled to said processing engine, and operating to receive said funding detail file and to fund acquired assets and transfer to escrow proceeds from the disposition of relinquished assets based on the funding detail file”, nor does it teach or fairly suggest, “a set of parameters specifying criteria for use by said processing engine to produce

particular like kind exchange combinations, wherein said set of parameters includes a comparison tolerance parameter for a tolerated difference in value of the relinquished assets and the acquired assets.”

With regard to independent claim 16, Applicant respectfully submits that Himmelstein does not teach or fairly suggest, “instructing a financing institution to fund acquired assets and transfer to escrow proceeds from the disposition of relinquished assets,” nor does it teach or fairly suggest, “performing a like kind exchange based on a set of parameter settings, wherein said set of parameter setting comprises a comparison tolerance parameter for a tolerated difference in value of the relinquished assets and the acquired assets.”

With regard to independent claims 31, 33 35, and 37, Applicant respectfully submits that Himmelstein does not teach or fairly suggest, “instructing a financing institution to fund acquired assets and transfer to escrow proceeds from the disposition of relinquished assets,” nor does it teach or fairly suggest, “selecting by a processing engine assets in said datasets eligible for said like kind exchange based on a set of parameters, wherein the combination of assets comprises relinquished assets and acquired assets and said set of parameters includes a comparison tolerance parameter for a tolerated difference in value of the relinquished assets and the acquired assets.”

For the reasons stated above, Applicant respectfully submits that independent claims 1-3, 16, and 31, 33, 35 and 37 would not have been obvious under 35 U.S.C. § 103 over Himmelstein in view of section 1031 of the United States Internal Revenue Code because the references, alone or in combination, do not teach or fairly suggest all of the features of the claims. Accordingly, Applicant respectfully requests that the Examiner withdraw the rejection of claims 1-3, 16, and 31, 33, 35 and 37, and claims 5-14, 17-19, 21-23, 27-30, 34, and 36 *at least* in view of their dependencies from allowable base claims.

**CONCLUSION**

Applicants respectfully submit that this application is in condition for allowance and such disposition is earnestly solicited. If the Examiner believes that a telephone conference or interview would advance prosecution of this application in any manner, the undersigned stands ready to conduct such a conference at the Examiner's convenience.

To the extent that it is determined fees are due in connection with the filing of this Response, the Commissioner is hereby authorized to charge the undersigned's Deposit Account No. 50-4494. The Commissioner is also hereby authorized to credit any difference to the undersigned's Deposit Account No. 50-4494.

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